

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
Sent to Other Districts Regular	59.0	60.0	64.0
Sent to Other Districts Special Ed	7.0	9.0	6.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	829,505	846,095	1,009,074
	Other Local Governmental Units-Unrestricted	10-12XX	0	0	50,000
	Total Tuition	10-1300	2,747	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	1,957	5,114	1,000
	Total Revenues from Local Sources		834,209	851,209	1,060,074
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,884	83,884	83,884
	Extraordinary Aid	10-3131	25,905	0	25,000
	Categorical Special Education Aid	10-3132	52,560	52,560	52,560
	Equalization Aid	10-3176	145,473	57,259	1,301
	Categorical Security Aid	10-3177	9,777	9,777	9,777
	Adjustment Aid	10-3178	21,471	0	0
	Department of Education Loan Against State Aid	10-3199	0	0	473,871
	Other State Aids	10-3XXX	290	0	36,932
	Total Revenues from State Sources		339,360	203,480	683,325
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	980,054	496,359
	Actual Revenues (Over)/Under Expenditures		479,573	0	0
General Fund Revenues	Total Operating Budget		1,653,142	2,034,743	2,239,758
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	82,260	130,626
	Total Revenues from State Sources		0	82,260	130,626
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	21,756
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	76,191
Special Revenue Fund Revenues	Total Grants and Entitlements		0	82,260	228,573
All Fund Revenues	Total Revenues/Sources		1,653,142	2,117,003	2,468,331
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	21,756
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	76,191
	Total Revenues/Sources Net of Transfers		1,653,142	2,117,003	2,370,384

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	0	0	97,947
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,252,920	1,226,812	1,581,475
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	3,603	1,900	140,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	5,384	149,495	5,936
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	24,150	33,289	19,322
	Undistributed Expenditures-Central Services	11-000-251-XXX	54,821	90,145	61,040
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	10,784	10,110	10,853
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,660	4,000	4,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	278,980	498,268	300,345
	Total Undistributed Expenditures		1,634,302	2,014,019	2,122,971
General Fund Current Expenses	Total General Current Expense		1,634,302	2,014,019	2,220,918
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	18,840	20,724	18,840
	Total Capital Outlay		18,840	20,724	18,840
General Fund Expenses and Transfers	General Fund Grand Total		1,653,142	2,034,743	2,239,758
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	82,260	228,573
	Total Preschool Education Aid	20-218-XXX-XXX	0	82,260	228,573
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	82,260	228,573
Special Revenue Fund Expenses	Total Special Revenue Funds		0	82,260	228,573
All Fund Expenses	Total Expenditures/Appropriations		1,653,142	2,117,003	2,468,331
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	21,756
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	76,191
	Total Expenditures Net of Transfers		1,653,142	2,117,003	2,370,384

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	299,292	305,018	526,195	223,805
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,615,059	1,145,200	193,969	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	0	0	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$0	\$0	\$0	\$0	\$0
Total Classroom Instruction	\$0	\$0	\$0	\$0	\$0
Classroom-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Classroom-General Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0
Classroom-Purchased Services	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$0	\$0	\$0	\$0	\$0
Support Services-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Administrative Costs	\$0	\$0	\$0	\$0	\$0
Administration Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Operations and Maintenance of Plant	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	0.00%	0.00%	0.00%	0.00%	0.00%

*Does not include pension and social security paid by the State on-behalf of the district.
**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2022-23 revised appropriations and the 2023-24 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Office/Business Administrator/Board Secretary Services	0
	Treasurer	0
Special Education Services	Child Study Team Services	0

Estimated Tax Rates

Municipality	Category	Amount
Washington Township	(A) General Fund School Levy	927,584
	(D) Total School Levy	927,584
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	95,767,685
	(H) Estimated Equalized Valuation (as of 10/01/22)	114,513,537
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9686
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9686
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8100
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8100